

**Annual Information Return of Foreign
Trust With a U.S. Owner**
(Under section 6048(b))
▶ See separate instructions.

OMB No. 1545-0160
2004

Note: All information must be in English. Show all amounts in U.S. dollars.

For calendar year 2004, or tax year beginning _____, 2004, ending _____, 20__.

Check appropriate boxes. ☐ Initial return ☐ Final return ☐ Amended return

Part I General Information (see instructions)

| | |
|---------------------------------|---|
| 1a Name of foreign trust | b Employer identification number |
|---------------------------------|---|

c Number, street, and room or suite no. (if a P.O. box, see instructions)

| | | | |
|-----------------------|----------------------------|-----------------------------|------------------|
| d City or town | e State or province | f ZIP or postal code | g Country |
|-----------------------|----------------------------|-----------------------------|------------------|

- 2** Did the foreign trust appoint a U.S. agent (defined on page 2 of the instructions) who can provide the IRS with all relevant trust information? ☐ Yes ☐ No
- If "Yes," skip lines 2a through 2e and go to line 3.
- If "No," you are required to attach a copy of all trust documents as indicated below. If these documents have been attached to a Form 3520-A filed within the previous 3 years, attach only relevant updates.

| Have you attached a copy of: | Yes | No | Attached Previously | Year Attached |
|---|--------------------------|--------------------------|--------------------------|---------------|
| a Summary of all written and oral agreements and understandings relating to the trust? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| b The trust instrument? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| c Memoranda or letters of wishes? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| d Subsequent variances to original trust documents? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| e Other trust documents? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | _____ |

| | |
|------------------------------|--------------------------------|
| 3a Name of U.S. agent | b Identification number |
|------------------------------|--------------------------------|

c Number, street, and room or suite no. (if a P.O. box, see instructions)

| | | | |
|-----------------------|----------------------------|-----------------------------|------------------|
| d City or town | e State or province | f ZIP or postal code | g Country |
|-----------------------|----------------------------|-----------------------------|------------------|

| | |
|---------------------------|--|
| 4a Name of trustee | b Identification number, if any |
|---------------------------|--|

c Number, street, and room or suite no. (if a P.O. box, see instructions)

| | | | |
|-----------------------|----------------------------|-----------------------------|------------------|
| d City or town | e State or province | f ZIP or postal code | g Country |
|-----------------------|----------------------------|-----------------------------|------------------|

- 5** Did the trust transfer any property (including cash) to another person (see instructions for definition) during the tax year? If "Yes," attach statement (see instructions). ☐ Yes ☐ No

6 Enter the number of **Foreign Grantor Trust Owner Statements** (page 3) included with this Form 3520-A ▶

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

| | | |
|-------------------------------|------------------------------|------------|
| Trustee's Signature _____ | Title _____ | Date _____ |
| Preparer's Signature _____ | Preparer's SSN or PTIN _____ | Date _____ |

Part II Foreign Trust Income Statement

Enter totals from books and records of foreign trust (see instructions).

| | | | | | |
|-----------------|------------|---|----------------------------|----------------------------|----------|
| Income | 1 | Interest | | | |
| | 2 | Dividends | | | |
| | 3 | Gross rents and royalties | | | |
| | 4 | Income (loss) from partnerships and fiduciaries | | | |
| | 5 | Capital gains: | | | |
| | a | Net short-term capital gain (loss) | | | |
| | b | Net long-term capital gain (loss) | | | |
| | 6 | Ordinary gains (losses) | | | |
| Expenses | 7 | Other income (attach schedule). | | | |
| | 8 | Total income (add lines 1 through 7) | | | |
| | 9 | Interest expense | | | |
| | 10a | Foreign taxes (attach schedule) | | | |
| | b | State and local taxes | | | |
| | 11 | Amortization and depreciation (depletion). | | | |
| | 12 | Trustee and advisor fees. | | | |
| | 13 | Charitable contributions | | | |
| | 14 | Other expenses (attach schedule) | | | |
| | 15 | Total expenses (add lines 9 through 14) | | | |
| | 16 | Net income (loss) (subtract line 15 from line 8) | | | |
| | 17a | Enter the fair market value (FMV) of total distributions from the trust to all persons, whether U.S. or foreign | | | |
| | b | Distributions to U.S. owners: | | | |
| | | (i) Name of owner | (ii) Identification number | (iii) Date of distribution | (iv) FMV |
| | | | | | |
| | | | | | |
| | c | Distributions to U.S. beneficiaries: | | | |
| | | (i) Name of beneficiary | (ii) Identification number | (iii) Date of distribution | (iv) FMV |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Part III Foreign Trust Balance Sheet

| | | Beginning of Tax Year | | End of Tax Year | |
|--------------------|---|-----------------------|-----|-----------------|-----|
| | | (a) | (b) | (c) | (d) |
| Assets | | | | | |
| 1 | Cash | | | | |
| 2 | Accounts receivable. | | | | |
| 3 | Mortgages and notes receivable | | | | |
| 4 | Inventories | | | | |
| 5 | Government obligations | | | | |
| 6 | Other marketable securities | | | | |
| 7 | Other nonmarketable securities | | | | |
| 8a | Depreciable (depletable) assets | | | | |
| b | Less: accumulated depreciation (depletion) | | | | |
| 9 | Real property. | | | | |
| 10 | Other assets (attach schedule) | | | | |
| 11 | Total assets | | | | |
| Liabilities | | | | | |
| 12 | Accounts payable | | | | |
| 13 | Contributions, gifts, grants, etc., payable | | | | |
| 14 | Mortgages and notes payable. | | | | |
| 15 | Other liabilities (attach schedule) | | | | |
| 16 | Total liabilities | | | | |
| Net Worth | | | | | |
| 17 | Contributions to trust corpus | | | | |
| 18 | Accumulated trust income | | | | |
| 19 | Other (attach schedule). | | | | |
| 20 | Total net worth (add lines 17 through 19) | | | | |
| 21 | Total liabilities and net worth (add lines 16 and 20) | | | | |

2004 Foreign Grantor Trust Owner Statement (see instructions)

Important: Trustee must prepare a separate statement for each U.S. owner and include a copy of each statement with Form 3520-A. Trustee is also required to send to each U.S. owner a copy of the owner's statement. U.S. owner must attach a copy of its statement to Form 3520.

| | | | | |
|--|----------------------------|-----------------------------|---|----|
| 1a Name of foreign trust | | | b Employer identification number | |
| c Number, street, and room or suite no. (if a P.O. box, see instructions) | | | | |
| d City or town | e State or province | f ZIP or postal code | g Country | |
| 2 Did the foreign trust appoint a U.S. agent (defined on page 2 of the instructions) who can provide the IRS with all relevant trust information? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," complete lines 3a through 3g. | | | | |
| 3a Name of U.S. agent | | | b Identification number | |
| c Number, street, and room or suite no. (if a P.O. box, see instructions) | | | | |
| d City or town | e State or province | f ZIP or postal code | g Country | |
| 4a Name of trustee | | | b Identification number (if any) | |
| c Number, street, and room or suite no. (if a P.O. box, see instructions) | | | | |
| d City or town | e State or province | f ZIP or postal code | g Country | |
| 5 The tax year of the owner of the foreign trust to which this statement relates ► | | | | |
| 6a Name of U.S. owner | | | b Identification number | |
| c Number, street, and room or suite no. (if a P.O. box, see instructions) | | | | |
| d City or town | e State or province | f ZIP or postal code | g Country | |
| h Service Center where U.S. owner files its income tax returns ► | | | | |
| 7 Attach an explanation of the facts and law (including the section of the Internal Revenue Code) that establishes that the foreign trust (or portion of the foreign trust) is treated for U.S. tax principles as owned by the U.S. person. | | | | |
| 8 If the trust did not appoint a U.S. agent, list the trust documents attached to Form 3520-A (see instructions). | | | | |
| 9 Gross value of the portion of the trust treated as owned by the U.S. owner | | | | \$ |

2004 Statement of Foreign Trust Income Attributable to U.S. Owner (see instructions)

Report each item on the proper form or schedule of your tax return.

| | | | |
|----------|---|--|--|
| Income | 1 Interest | | |
| | 2 Dividends | | |
| | 3 Gross rents and royalties | | |
| | 4 Income from partnerships and fiduciaries | | |
| | 5 Capital gains (losses) | | |
| | 6 Ordinary gains (losses) | | |
| | 7 Other income (attach schedule) | | |
| Expenses | 8 Interest expense | | |
| | 9a Foreign taxes (attach schedule) | | |
| | b State and local taxes | | |
| | 10 Amortization and depreciation (depletion) | | |
| | 11 Trustee and advisor fees | | |
| | 12 Charitable contributions | | |
| | 13 Other expenses (attach schedule) | | |

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Trustee Signature ►

Title ►

Date ►

2004 Foreign Grantor Trust Beneficiary Statement

Important: Trustee must prepare a separate statement for each U.S. beneficiary that received a distribution from the trust during the tax year and include a copy of each statement with Form 3520-A. Trustee is also required to send to each such beneficiary a copy of the beneficiary's statement. U.S. beneficiary must attach a copy of its statement to Form 3520.

| | | | | |
|--|----------------------------|-----------------------------|---|--|
| 1a Name of foreign trust | | | b Employer identification number | |
| c Number, street, and room or suite no. (if a P.O. box, see instructions) | | | | |
| d City or town | e State or province | f ZIP or postal code | g Country | |
| 2 Did the foreign trust appoint a U.S. agent (defined on page 2 of the instructions) who can provide the IRS with all relevant trust information? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," complete lines 3a through 3g. If "No," do you agree that either the IRS or the U.S. beneficiary can inspect and copy the trust's permanent books of account, records, and such other documents that are necessary to establish that the trust should be treated for U.S. tax purposes as owned by another person? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | |
| 3a Name of U.S. agent | | | b Identification number | |
| c Number, street, and room or suite no. (if a P.O. box, see instructions) | | | | |
| d City or town | e State or province | f ZIP or postal code | g Country | |
| 4a Name of trustee | | | b Identification number (if any) | |
| c Number, street, and room or suite no. (if a P.O. box, see instructions) | | | | |
| d City or town | e State or province | f ZIP or postal code | g Country | |
| 5 The first and last day of the tax year of the foreign trust to which Form 3520-A applies ► | | | | |
| 6a Name of U.S. beneficiary | | | b Identification number | |
| c Number, street, and room or suite no. (if a P.O. box, see instructions) | | | | |
| d City or town | e State or province | f ZIP or postal code | g Country | |
| 7 Description of property (including cash) distributed, or treated as distributed, to the U.S. person during the tax year. (See the instructions for Part III of Form 3520 for U.S. tax treatment of these amounts.) | | | | |
| (a) Description of property | | | (b) FMV | |
| | | | | |
| | | | | |
| | | | | |
| 8 Attach an explanation of the facts and law (including the section of the Internal Revenue Code) that establishes that the foreign trust (or portion of the foreign trust) is treated for U.S. tax principles as owned by another person. | | | | |
| 9 Owner of the foreign trust is (check one): <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation | | | | |

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Trustee Signature ►

Title ►

Date ►



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